

REIMBURSEMENT MANUAL

GRANT PROGRAMS

8

January 2005

IAC/SRFB/HSRG activities are intended to follow state and federal guidelines for nondiscrimination based on race, creed, color, national origin, age, marital status, sex, sexual orientation, residence, veteran status, and disability. If you believe IAC/SRFB/HSRG or its programs discriminate, please inform IAC's Director at the address listed on page A-1 of this manual.

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Tab A - GENERAL INFORMATION

This manual will help agencies and organizations obtain reimbursement for funds expended through grants awarded by the Interagency Committee for Outdoor Recreation (IAC), Salmon Recovery Funding Board (SRFB), and Hatchery Scientific Review Group (HSRG). The term "Board" shall refer to one of the three Boards that awarded the grant.

Although the pages that follow contain reimbursement forms and itemize the support documentation needed for most reimbursement requests, sponsors may be asked to provide additional information. In all cases, sponsors must keep support documentation to meet audit requirements. Even though all material is intended to be self-explanatory, staff is available to assist when necessary.

INFORMATION SOURCES

For help with:

- Selecting proper forms.
- Preparing reimbursement requests.
- Identifying documents that must be retained to meet audit requirements, and
- Other billing and/or grant program related questions.

Contact your project manager at:

Natural Resources Building
1111 Washington Street SE
2nd Floor
PO Box 40917
Olympia, Washington 98504-0917

Recreation/Habitat

Phone: (360) 902-3000
FAX: (360) 902-3026
TDD: (360) 902-1996
E-mail: info@iac.wa.gov

Salmon

Phone: (360) 902-2636
FAX: (360) 902-3026
TDD: (360) 902-1996
E-mail: salmon@iac.wa.gov

Web: <http://www.iac.wa.gov/>

**GRANT
OVERVIEW**

Grant payments are made on a reimbursement basis. Sponsors must spend money before requesting payment of grant funds.

The reimbursement amount is based on percentages identified in the Project Agreement. Billings are made up of two components -- expenditures and non-reimbursable match.

1. Expenditures include paid bills and force account.¹ Sponsors may receive reimbursement for these amounts using the percentages included in the project agreement.
2. Non-Reimbursable match includes donations and "cash match." Donations may be used as match but are never reimbursed. Cash match is never reimbursed and represents amounts expended by sponsor that are reimbursed by another organization or identified by sponsor as an amount not to be reimbursed. "Cash match" is used as match (sponsor share) only.

**RELATED
POLICY
MANUALS**

Detailed eligible cost information can be found in the following policy and program manuals:

- *Acquiring Land: Policies - #3*
- *Development Projects: Policies - #4*
- *Funded Projects: Policies & the Project Agreement - #7*
- *Boating Facilities Program (BFP): Policies & Project Selection - #9*
- *Washington Wildlife and Recreation Program (WWRP): Policies & Project Selection - #10*
- *Firearms and Archery Range Recreation (FARR) Program: Policies & Project Selection - #11*
- *NOVA: Education/Enforcement - #13*
- *NOVA: Policies & Project Selection - #14*
- *Land and Water Conservation Fund: Policies & Project Selection - #15*
- *National Recreational Trails Program (NRTP): Policies & Project Selection - #16*
- *Youth Athletic Facilities (YAF) Account Program: Policies & Project Selection - #17*
- *Salmon Recovery Funding Board (SRFB): Policies & Project Selection - #18*
- *Hatchery Scientific Research Applications - #19a*
- *Aquatic Lands Enhancement Account (ALEA) Grant Program: Policies & Project Selection - #21*

¹ Force account means sponsors using their own labor, equipment or materials. See page A-11 for full explanation.

**COMPLIANCE
WITH ALL LAWS**

All grant recipients shall comply fully with all applicable federal, state and local laws, orders, regulations, and permits.

Requirements for Federally Funded Projects:

- All grantees that expend \$500,000 or more in federal funds (from any federal funding source) require an annual Office of Management and Budget (OMB) Circular A-133 audit. Please note, the previous A-133 audit limit for all audit years ending before December 31, 2003 was \$300,000. For state and local governments, the State Auditor's Office will generally perform this as part of its routine audit. A copy of the audit report must be sent to IAC. Circular A-133 can be located on the OMB web page at:
<http://www.whitehouse.gov/omb/circulars/a133/a133.html>
- Non-profit organizations receiving federal funds are subject to the requirements of OMB Circular A-122, Cost Principles for Non-Profit Organizations. Circular A-122 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a122/a122.html>
- Federally-recognized Indian tribes and State and Local Agency Governments are subject to the requirements of OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments. Circular A-87 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a087/a087-all.html>
- Educational Institutions are subject to the requirements of OMB Circular A-21, Cost Principles for Educational Institutions. Circular A-21 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a021/a021.html>

**AUDITS AND
RECORD
RETENTION**

The Project Sponsor shall retain all books, records, documents, data, and other materials relevant to the Agreement for **six years after completion of the project**. These records shall be subject at all reasonable times to inspecting, reviewing, copying or audit by personnel duly authorized by the Board, the Office of the Washington State Auditor, or other authorized federal and/or state officials. If any litigation, claim, or audit is started before the expiration of the six-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved. The records must support all project costs and billings provided to the Board, including: sponsor's match information (cash appropriations; land donations, donated cash, labor, materials, equipment; and state grants).

If an auditor's inspection of records discloses any improper or incorrectly claimed reimbursements, the Board shall issue a management decision on a proposed corrective action plan within six months after receipt of this report.

All sponsors awarded federal money, must follow all federal regulations including **OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations**. If a sponsor expends \$500,000 or more in federal funds from any funding source in a year, the sponsor must have an A-133 audit completed. If the sponsor is required to have an audit, the sponsor must submit a copy to IAC.

Each year, as a follow-up to the audit requirements, a letter will be mailed to all sponsors who expended federal funds. This letter will request information about the amount of federal expenditures and/or request an audit.

BARS CODES

Year-end Reporting Information For Local Governments

Local governments or municipalities must include specific codes in their accounting systems that identify costs associated with grants. The following BARS revenue codes should be used when reporting grants received from the Board:

State Grants	334.02.7xx
Federal Grants	
Land Water Conservation Fund (Department of Interior)	333.15.916
Salmon Grants (Department of Commerce)	333.11.438
Hatchery Reform Grants (Department of Interior)	333.15.608
National Recreation Trails Program (Department of Transportation)	333.20.219
Boating Infrastructure Grant Program (Department of Interior)	333.15.622

Note: xx = local government assigned code

**BILLING
DEADLINES**

Billings are required from non-state agency sponsors at least once each fiscal year and at least once a quarter from state agency sponsors, if there has been any activity on a project. The state fiscal year runs from July 1 through June 30. Billings should not be submitted more than once per month.

In all cases, a fiscal year-end billing (by June 30) is required. The Billing must cover all activity from the beginning of the project *for which reimbursement has not been requested* through June 30. This billing must be submitted no later than July 15.

Once a project has been completed, a final billing must be submitted within 90 days.

Typically, complete and accurate billings are paid with a check, or for state agencies, a journal voucher within three (3) weeks of receipt of an **approved** reimbursement request. Electronic Funds Transfers (EFT) is available by completing a State of Washington Statewide Vendor Registration form. This form can be obtained on the OFM Web Page <http://www.ofm.wa.gov/accounting/vendors.htm> or contact the IAC Fiscal Office.

The inability to spend project funds in a timely manner is a growing concern of the Legislature and the Board. It is important that you not only spend the funds authorized, but that you bill in a timely manner. Failure to do so could result in a loss of grant monies. If you anticipate a reduction of expenditures, please let your project manager know so the remaining funds can be directed to another project.

BILLING LIMITS

As a cost savings measure, IAC reserves the right to delay the processing of billings under \$500.

**APPLICABLE
PROJECT TYPES**

The Board provides funding for six primary project types:

1. Acquisition
2. Development
3. Restoration
4. Education
5. Maintenance, and
6. Non-Capital projects, which include plans, studies, assessments, and inventories.

In some instances, two primary types are included in a single project. This is called a combination or combined project. There are two types of combination projects:

1. Acquisition and Development/Restoration, and
2. Planning and Acquisition.

Different forms are required for each of these project types. The appropriate forms are found in the appropriate section in this manual. A checklist is provided to assist in submitting the correct documents.

CASH ADVANCES ***This applies only to SRFB projects.*** Cash advance payments may be authorized in limited situations. The adopted policy and request procedures are included under **Tab C**. An advance payment must be expended, documented, and a billing submitted within 120 days of receipt of the advance.

Documentation must include expenditures equaling the amount of the advance as well as the percentage of sponsor match. For example if the project requires a 50% match and the amount of the advance is \$50, the expenditures must total \$100 to satisfy the advance.

**DOCUMENTS
REQUIRED FOR
REIMBURSEMENT**

Depending on the project type, different forms need to be submitted. All billings must be accompanied by a signed A-19 Invoice Voucher. A customized, pre-printed A-19 Invoice Voucher will be provided to the sponsor with the Project Agreement and with each reimbursement payment. Detailed instructions on how to complete the A-19 Invoice Voucher are provided behind **Tab B**.

Sponsors must document their billings using the appropriate expenditure summary sheets.

The check number is required for all cash amounts to verify that a payment was actually made. The check number also creates a verifiable audit trail should questions arise.

For payroll records involving more than one check number, it is acceptable to put "Payroll" in the check number box. For entries involving force accounts it is acceptable to put "Force Acct" in the check number box.

For credit card transactions it is not acceptable to put "Credit Card" in the check number box. Sponsors must put the actual check number that paid the credit card debt.

Field order numbers, purchase order number, invoice number, or pending are not accepted in lieu of a check number.

State agencies may substitute document numbers or journal voucher numbers for the check number.

A full set of master forms are provided behind **Tab H**. These are "masters" and may be reproduced as necessary. Forms are also available in Word and/or Excel format and may be e-mailed to you or downloaded from our website: <http://www.iac.wa.gov/>.

CASH MATCH

Cash match are amounts expended by the sponsor that are reimbursed by another organization. In addition, cash match may include amounts identified by the sponsor, that the sponsor does not want reimbursement. Amounts identified as cash match will not be reimbursed and will be used for sponsor share only.

DONATIONS

Donations are third party contributions to a project and may include real property (land), labor, equipment, and materials. Sponsors may use donations to match funding granted by the Board provided they are an integral and necessary part of the project. Donations may not be counted toward more than one project administered by the Office. The donation must be expended during the project timeline. Donations are not reimbursed.

The maximum reimbursed shall never exceed the sponsor's out-of-pocket costs or the Board percentage of the project cost, whichever is less. For example: For a \$100,000 project with a 50% match, both the Board and the sponsor would provide \$50,000 towards the project. If the sponsor sent in a reimbursement request showing the purchase of \$40,000 for materials and documenting \$60,000 in donations – the maximum reimbursement is \$40,000.

Donated real property (land)

Donated real property (land) is the transfer of privately owned real property to the project sponsor at no cost.

- The value of any real property donation must be established by an appraisal report and appraisal review prepared under the procedures outlined in Manual #3.
- The transfer of title to the applicant/sponsor must not occur prior to the execution of the Project Agreement, unless such action has been previously approved under the Waiver of Retroactivity procedure outlined in Policy Manual #3.
- If the donation does not adjoin the tract being acquired or developed, it must stand on its own merits as an acceptable public recreation or habitat area in order to be considered an eligible donation. Property title or rights must be transferred to the project sponsor.
- Any portion of a real property donation not needed, as part of a project's matching share may be eligible for match in another project.

Donated labor

Donated labor is service provided by a person who works for no financial reimbursement for their time. Professional and technical personnel, consultants, and other skilled and unskilled workers may furnish donated labor.

When donated labor is involved, the following rules apply:

- Volunteer donation time starts once the volunteer has arrived at the project site and begins work. In cases where the project is located outside the volunteer's community, the start time will begin once the volunteer leaves home or the agency/organization work station, whichever is closer to the work site.
- A volunteer's travel time is considered a donation unless the mileage/transportation costs are reimbursed. If volunteers are reimbursed transportation costs, the volunteer time starts when the volunteer arrives on site.

There are two types of donated labor: Professional/Skilled Labor and Unskilled Labor.

1. Professional and Skilled Labor

A professionally skilled individual is a person who has obtained a professional or technical certification, completed advanced training, has made a living performing those activities, or has such extensive work experience in the activity that the sponsor can reasonably justify (and document) valuing the individual's time at a higher value. Skilled laborers must perform their "skilled" service to be eligible for the skilled labor rate.

The following information will help you value your donated skilled labor costs:

- Sponsors can value professionally skilled volunteers in the work they are doing at the hourly rate (total mean wage) for that profession as determined by the Employment Security Department (ESD) Workforce Explorer Washington for the region where the work is performed. To obtain wage information contact:

EMPLOYMENT SECURITY DEPARTMENT
 WORKFORCE EXPLORER WASHINGTON
 Phone: 1-800-215-1617
<http://www.iac.wa.gov/resourcelinks/default.htm>
 (IAC link which provides the current link to the ESD website)

- In the cases where there is not an ESD job classification that is similar to the work being accomplished, the sponsor should seek staff approval of an additional job classification. The request should include the job description, recommended volunteer wage, and documentation that supports the recommended wage.

2. Unskilled Labor

In January of each year, IAC staff will set the maximum labor rate that can be used by sponsors when valuing unskilled donated labor. The rate shall be within the 25th to 75th percentile of the statewide wage for "Landscaping and Grounds-Keeping Workers" as determined by the Employment Security Department (ESD). Contact your Project Manager for the current rate.

Donated equipment

Donated equipment occurs when equipment is used for a project with no financial reimbursement. The following information will help you value your donated equipment costs:

- Equipment valuation must be determined by the actual cost of operating the equipment within the project area, but may not exceed the hourly rental value. *Equipment shall always be valued* at the most economical rate – hourly, daily, weekly, etc. Valuation rates may be established in two ways:
 - Through publications that provide the national or regional average rates for construction equipment including local rental companies;

- Through the rates set by nearby federal, state, or local agencies that own the same equipment.
- In cases where the value of specific equipment cannot be determined by the above methods, the sponsor should seek approval of a rate for an additional equipment classification. The request should include the equipment description, recommended hourly/daily/weekly rate, and information supporting the recommended rate.
- Under no circumstances will the Board allow equipment donations to exceed the replacement value of the equipment.
- Equipment with a replacement value of less than \$200 may not be valued for equipment donation purposes.
- Use of personal vehicles shall always be valued at a "per mile" cost not to exceed the State of Washington mileage reimbursement rate. The state rate can be found on the Office of Financial Management Web page: <http://www.ofm.wa.gov/policy/10.90a.pdf>.
- Equipment operator services must be valued separately and listed as Donated Labor.
- Equipment use will not be considered donated if the donor is reimbursed for routine maintenance costs such as oil changes, tune-ups, and lubrication.
- Stock, such as pack animals, shall be valued at no more than \$45 a day per animal.

**Donated
Materials**

Donated materials are materials provided to the project sponsor for no cost. The value of donated materials must reflect the lower of the donor's cost or current market value of the materials at the time used. Local vendors can provide these values.

**CORRECTIONS
LABOR**

Corrections labor is the work performed by a person due to a sentence passed down by the criminal justice system or through work release while incarcerated. This includes work performed by individuals while incarcerated as well as work by those performing community service in lieu of a fine or jail time.

A sponsor can value corrections labor according to the donated labor policy. If workers are paid, a sponsor may claim the wages as a reimbursable expense. The difference between the amount the worker is paid and the donated labor rate (as determined by the Board's donated labor policy) can be claimed as a donation. For example: the worker is an unskilled laborer and the hourly labor rate is \$11.00. If the worker is compensated \$.35 an hour, the sponsor could claim \$.35 an hour as a reimbursable expense and claim \$10.65 an hour as a (non-reimbursable) donated unskilled labor match for a project. Please note, this does not apply to LWCF projects; see Policy Manual #4 for details.

**FORCE
ACCOUNT**

Force account occurs when sponsors use their own labor, equipment, or materials for a project. The value contributed to the project cannot be used for another Board project.

Labor	<p>Force account labor occurs when a project sponsor's employee works on the project where the tasks are <i>directly related</i> to the funded project. The value assigned is the employee's regular rate of pay, including benefits.</p> <p><i>Municipalities should be aware of regulations, such as RCW 35.23.352, that place a dollar limit on force account activities.</i></p>
Equipment	<p>Force account equipment occurs when sponsor-owned equipment is used on the project. The valuation of the equipment may not exceed that which is determined from the sponsor's records to be the actual cost to use the equipment.</p>
Materials	<p>Force account materials occur when sponsor-owned materials are used on the project. The valuation of the materials may not exceed that which is determined from the sponsor's records to be the actual cost of the materials.</p>

Tab B

A-19

INVOICE VOUCHER

Tab B – INVOICE VOUCHER INSTRUCTIONS

Items Sponsors Must Complete [Items 1 through 4]	
1. BY/TITLE:	The sponsor's representative must sign and return the invoice with an original ink signature or payment will not be made.
2. BILLING PERIOD:	Enter the period for which costs were incurred. The first billing period for invoice one should start with the effective date of the Project Agreement.
3. FINAL BILLING:	Indicate whether this is a final billing by marking yes or no.
4. COSTS FOR THIS BILLING:	This section has three columns: Expenditures, Non-Reimbursable Match, and Total. Enter any unbilled eligible costs incurred (by category).

Pre-printed information [Items A through H] Verify all the pre-printed information is accurate.	
A. SPONSOR:	Name and address: Organization name that will be printed on the reimbursement check and the address where it will be mailed.
B. PROJECT NUMBER AND PROJECT NAME:	Project Number and Name: Board assigned project number.
C. INVOICE NUMBER:	Incremental invoice number assigned.
D. PROJECT AGREEMENT:	Grant funds (Board and Match) approved in the Project Agreement
E. PREVIOUS BILLINGS:	Eligible costs submitted in prior billings.
F. FOR IAC USE ONLY:	Brief comments section. Look for such things as: exceeds A&E limit, exceeds Administration limit, etc.
G. AGREEMENT INFORMATION:	Funding breakout between the Board source of funds and sponsor match. It displays both the dollar amounts and percentages.
H. PREVIOUS IAC REIMBURSEMENTS:	Information regarding past billings submitted.

IAC will mail the reimbursement check with a new A-19 Invoice Voucher for your next payment or the reimbursement can be processed through the Electronic Funds Transfer (EFT) process.

Please do not use photocopies of the A-19 form. Fields on the form change with each payment.

INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION

Agency Name
Interagency Committee for Outdoor Recreation
P.O. Box 40917
Olympia, WA 98504-0917

Sponsor
A

FORM A-19 State of Washington
INVOICE VOUCHER

Sponsor's Certificate. I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.

BY _____

1

(TITLE)

(DATE)

To Be Completed By Sponsor

Project Number	B	Invoice #	C	Billing Period	2	This is a Final Billing?	3
Project Name		From		To:		Yes [] No []	
CATEGORIES:	Project Agreement	Previous	Expenditures	Non-Reimbursable Match	Total	Costs For This Billing	
Acquisition							
Land	D			E			
Incidentals						4	
Land/Inc Subtotal							
Admin Costs							
Acquisition Total							
Development							
Construction							
A&E							
Development Total							
Non-Capital							
Non-Capital Costs							
Equipment							
Non-Capital Total							
TOTAL							

FUNDING & EXPENDITURE FORMULA
For IAC Use ONLY

F			
Agreement Information		Previous IAC Reimbursements	
Sponsor:		Total Billed	
IAC Federal:	G	IAC Share Billed	
IAC:		IAC Share Approved	H
IAC:		Advance Balance	
IAC:		Match Owed Balance	
Agreement Total:		IAC Share Retained	
		IAC Share Paid	
		Donation Bank	
Doc Date	Current Doc. No.	Ref Doc#	Vendor Number
Tran Code	Fund	Appn Index	Project #
210			
Certification For Payment			
Project Manager/Date	Release Final Pmt []	Division Supervisor/Date	Accounting/Date

Tab C – SRFB Cash Advances

SRFB ADVANCE POLICY

The SRFB encourages grantees to seek alternative funding, such as a Letter of Credit. However, it will provide advances to grantees in those situations where it would be difficult for grantees to implement the project on a reimbursement basis.

- Grantees must submit a request for an advance stating the need for the advance.
- Private landowners are encouraged to partner with an eligible organization to facilitate the processing of an advance.
- Advances are to cover eligible costs (as identified in your project agreement) projected by a grantee for 90 days.
- Advances will not exceed 90% of the SRFB share of the agreement and may be restricted to less than that amount.
- Documentation of expenditures to close out the advance **must be received within 120 days of receipt of the advance** by the grantee. There is no restriction on the number of advances issued for a project; however, there can only be one outstanding advance at a time per project.
- The SRFB reserves the right to inspect the grantee records on any advance.
- Failure to account for an advance in a timely manner may result in a 1% per month interest penalty assessed on any advance balance after 120 days of issuance of the grant, where acceptable documentation of the expenditures has not been submitted and/or the denial of future advances to this grantee, other remedies as provided in the grant agreement or, if necessary, by referral to the Attorney General or State Auditor.
- Advances are not automatically granted. SRFB may decline any request it deems necessary to assure the integrity of the program.

DOCUMENTS REQUIRED FOR AN ADVANCE

Requests for Cash Advances require the following forms:

- Invoice Voucher
- SRFB Request for A Cash Advance (IAC Form 246)

SATISFYING THE DEBT

Advances are satisfied upon submission and approval of an A-19 Invoice Voucher and the appropriate support documentation. For example, a restoration project would require, at a minimum, a Reimbursement Expenditure Summary and a Development/Restoration Checklist. Additional documentation may include donation forms and a Final Report.

Documentation must include expenditures equaling the amount of the advance as well as the percentage of sponsor match. For example, if the project requires a 50% match and the amount of the advance is \$50, the expenditures must total \$100 to satisfy the advance.

INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION

Agency Name
Interagency Committee for Outdoor Recreation
P.O. Box 40917
Olympia, WA 98504-0917

Sponsor
Typical Sponsor
Address etc.

**FORM A-19 State of Washington
INVOICE VOUCHER**

Sponsor's Certificate. I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.

BY Typical Sponsor
President 1/15/05
 (TITLE) (DATE)

To Be Completed By Sponsor

Project Number 04-0001 D		Invoice # 1		Billing Period		This is a Final Billing?	
Project Name 1				From:	To:	Yes [] No []	
CATEGORIES:	Project Agreement	Previous Expenditures To Date			Costs For This Billing		
		Expenditures	Non-Reimbursable Match	Total	Expenditures	Non-Reimbursable Match	Total
Acquisition							
Land							
Incidentals							
Land/Inc Subtotal							
Admin Costs							
Acquisition Total							
Development							
Construction	\$75,000.00						
A&E	\$25,000.00						
Development Total	\$100,000.00						
Non-Capital							
Non-Capital Costs							
Equipment							
Non-Capital Total							
TOTAL							

**FUNDING & EXPENDITURE FORMULA
For IAC Use ONLY**

Agreement Information			Previous IAC Reimbursements			
Sponsor:	25.00%	\$25,000.00	Total Billed			
IAC Federal:	75.00%	\$75,000.00	IAC Share Billed			
IAC:			IAC Share Approved			
IAC:			Advance Balance			
IAC:			Match Owed Balance			
Agreement Total:	100.00%	\$100,000.00	IAC Share Retained			
			IAC Share Paid			
			Donation Bank			
Doc Date	Current Doc No.		Ref Doc#	Vendor Number		Vendor Message
Tran Code	Fund	Appn Index	Prog Index	Sub Obj/SubSub Obj	Project #	Amount Invoice #
210				NZ		
				NZ		
				NZ		
				NZ		

Certification For Payment

Director/Manager/Date	Release Final Dnt /1	Division Supervisor/Date	Accountant/Date
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SRFB REQUEST FOR A CASH ADVANCE

Sponsor Name: Typical Sponsor
Project Name: Salmon Project

IAC Project Number: 04-0003
IAC Invoice Voucher Number: 1

Request Amount: \$10,000 Date: 1/1/2005

The Advance is for the following purpose(s):

- | | |
|---|---|
| <input type="checkbox"/> Administrative costs | <input type="checkbox"/> Engineering and Design costs |
| <input type="checkbox"/> Vendor upfront costs | <input type="checkbox"/> Construction costs |
| <input type="checkbox"/> Supplies | <input checked="" type="checkbox"/> Permit costs |
| <input type="checkbox"/> Other _____ | |

The advance is needed because:

We are a non-profit organization and do not have the cash flow to begin the permit process.

Sponsor's Certification

1. I will fully and properly expend the advance within 90 calendar days of receipt.
2. I will submit a billing within 120 calendar days of receipt of the advance, and provide proof expenditures have been properly and fully made
3. I understand that failure to comply with 1 or 2 above could result in:
 - SRFB requiring repayment of the advance plus interest;
 - Denial of future advances to the sponsor;
 - Other remedies as provided in the grant agreement; and/or
 - Referral to the Attorney General or State Auditor.

Typical Sponsor
Sponsor

Salmon Sponsor Mgr
Signature

President
Title

Tab D –Acquisition

Acquisition projects are those projects acquiring land, leases, or easements and incur incidental costs related to the purchase.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

Acquisition reimbursement requests require the following forms:

- A-19 Invoice Voucher. The total of all acquisition and donation costs for a billing are included on this form.
- Acquisition Checklist (Form IAC 201) is required for **each property**, including donated land.
- Settlement statement to pay escrow, if applicable.

Acquisition Expenditure Summary (Form IAC 247) is required for **each property**, including donated land.

- The following donation forms, if applicable:
 - Donated Unskilled Labor Contributions (Form IAC 205a)
 - Donated Professional and Skilled Labor Contributions (Form IAC 205b)
 - Donated Equipment Contributions (Form IAC 205c)
 - Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)
- The Acquisition Final Report is due at the completion of the project (Form IAC 203).

PRE- AGREEMENT COSTS

The Board will reimburse sponsors for certain allowable expenses (both the Board and sponsor's match) incurred prior to the date identified in the period of performance in the Project Agreement. Most incidental costs incurred prior to execution of the Project Agreement are allowable for reimbursement. Land costs are not eligible unless a Waiver of Retroactivity has been approved. See Policy Manual #3 for further information.

ELIGIBLE COSTS

The only eligible costs for reimbursement are those listed in the Project Agreement. The following list of eligible costs are not inclusive; however, they are intended to help you categorize your cost on the A-19 Invoice Voucher as either administrative, land, or incidental costs. Review Manual #3, *Acquiring Land: Policies* and the appropriate program policy manual for the list of authorized costs. Items must be included in the Project Agreement to be eligible for reimbursement.

Administrative Costs

Administrative costs are those costs incurred when purchasing land, rights, or easements; however, they are not direct land purchase costs. The following are examples of these types of costs:

- Advertising
- Applicable taxes
- A-133 Audit
- Attorney fees²
- Billings
- Communications
- Consultation
- Contract award
- Correspondence
- Meetings
- Meeting room rental
- Negotiations
- Project administration
- Progress reports
- Public hearing costs
- Shipping services
- Site visits
- Travel to site/meetings

Administrative costs are limited to no more than 5% of the total acquisition (land and incidental). The Director may approve individual project requests for increases up to 10%. Increases above 10% require Board approval. To request an increase, the sponsor must provide a written request that includes information on why the project needs an increase including information on the project's complexity and efficiency measures taken.

Land costs

Land costs are the direct cost of purchasing land, leases, improvements, rights, or easements.

- Rights (Agricultural, development, mineral, timber, water)
- Easements (access, conservation, trail)
- Improvements and structures
- Land
- Lease
- Shellfish beds

Incidental costs

Incidental costs are those costs incurred in purchasing land, but do not include the land costs. Note: LWCF Grant program has some restrictions on incidental costs (see Manual 15).

- Applicable taxes
- Appraisal & appraisal review
- Baseline inventory
- Closing
- Demolition
- Fencing
- Hazardous substances review
- Noxious weed control
- Recording fees
- Relocation
- Signing
- Survey
- Title reports/insurance
- Wetland delineation

² Attorney fees are limited to costs for preparing and reviewing documents associated with purchase of easements.

INELIGIBLE COSTS

Only costs identified in the Project Agreement are eligible for reimbursement. The following costs are not eligible:

- Bad debts, uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Indirect and organizational costs
- Interest and other financial costs
- Lobbying
- Costs associated with preparing and presenting a grant application

COST INCREASE

Occasionally, the cost of completing a project exceeds the amount in the Project Agreement. Such cost overruns are the responsibility of the sponsor. If funds are available, and upon written request, the Board may consider a cost increase. Consult your project manager to determine if a cost increase is possible.

For programs that allow cost increases, the Director may approve cost increase requests up to 10 percent. The appropriate Board will consider approval of requests exceeding 10 percent.

ESCROW PAYMENT

Under limited circumstances, the Board will make an escrow payment. At the time of closing, sponsors unable to pay the entire acquisition cost up front may request an escrow payment of the Board's share. Sponsors requesting an escrow payment must meet all escrow requirements.

Grant funds paid into an escrow account must be returned to the Board if not paid out within ten days.

Project sponsors needing an escrow payment for land purchases must submit the following documents:

- A legally binding agreement between seller and buyer, normally called an "escrow agreement." It should contain the instructions governing the closing of the land purchase.
- Evidence that the sponsor's share of the purchase is deposited into an escrow account.
- Draft copy of the transfer document.
- A copy of preliminary title insurance with special note of any liens or mortgages requiring subordination.
- Appraisal.
- Appraisal review.
- A boundary map showing limits of the land purchase.
- An invoice voucher (A-19).
- An Acquisition Documentation Checklist (IAC Form 201) for **each property**.
- An Acquisition Expenditure Summary (Form IAC 247) is required for each property. Equivalent documentation may be substituted for this form as long as it contains the vendor name, check number, date check was issued, and a description of the purchase.
- Seller's land donation statement, if applicable.
- Escrow Settlement Statement.

- Address and account number for escrow payment.

**DOCUMENTS
TO BE
MAINTAINED
BY THE
SPONSOR**

Sponsors must retain a complete set of documents associated with an acquisition. These include:

- Appraisal
- Detailed donation documentation
- Offer of purchase at estimated just compensation, if applicable
- Proof of Payment
- Relocation eligibility information – if relocation is required:
 - Relocation plan
 - Statement of right to appeal
 - Replacement housing certification
 - Notice of benefits
 - Claim form and proof of payment
- Statement of accompaniment, if applicable

INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION
**FORM A-19 State of Washington
INVOICE VOUCHER**

Agency Name
Interagency Committee for Outdoor Recreation
P.O. Box 40917
Olympia, WA 98504-0917

Sponsor
B County
Address etc.

Sponsor's Certificate. I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.

BY Kirby Canper
Manager 1/3/05
 (TITLE) (DATE)

To Be Completed By Sponsor

Project Number	04-0000 A	Invoice #	1	Billing Period	From 12/04 To: 1/05	This is a Final Billing?	
Project Name	1					Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

CATEGORIES:	Project Agreement	Previous Expenditures To Date			Costs For This Billing		
		Expenditures	Non-Reimbursable Match	Total	Expenditures	Non-Reimbursable Match	Total
Acquisition							
Land	\$20,000.00				15,000.00		15,000.00
Incidentals	\$5,000.00				1,500.00		1,500.00
Land/Inc Subtotal	\$25,000.00				16,500.00		16,500.00
Admin Costs	\$2,500.00				100.00		100.00
Acquisition Total	\$27,500.00				16,600.00		16,600.00
Development							
Construction							
A&E							
Development Total							
Non-Capital							
Non-Capital Costs							
Equipment							
Non-Capital Total							
TOTAL	\$27,500.00						

**FUNDING & EXPENDITURE FORMULA
For IAC Use ONLY**

Agreement Information			Previous IAC Reimbursements			
Sponsor:	50.00%	\$13,750.00	Total Billed			
IAC Federal:	50.00%	\$13,750.00	IAC Share Billed			
IAC:			IAC Share Approved			
IAC:			Advance Balance			
IAC:			Match Owed Balance			
Agreement Total:	100.00%	\$27,500.00	IAC Share Retained			
			IAC Share Paid			
			Donation Bank			

Doc Date	Current Doc No.		Ref Doc#	Vendor Number		Vendor Message	
Tran Code	Fund	Appn Index	Prog Index	Sub Obj/SubSub Obj	Project #	Amount	Invoice #
210				NZ			
				NZ			
				NZ			
				NZ			

Certification For Payment

Project Manager/Date

Release Final Pmt 11

Division Supervisor/Date

Accounting/Date

ACQUISITION PROPERTY CHECKLIST

Sponsor Name: B County Project Name: Hill Acquisition Property Name/#: Snowball Farm		IAC Project Number: 04-0000 IAC Invoice Voucher Number: 1	
✓	Elements		
☑	A-19 Invoice Voucher		
☑	Acquisition Expenditure Summary – Form 247		
☐	Donation Forms (if applicable): ☐ Donated Unskilled Labor Contributions – Form IAC 205a ☐ Donated Professional and Skilled Labor Contributions – Form IAC 205b ☐ Donated Equipment Contributions – Form IAC 205c ☐ Donated Materials/Stock/Vehicles Contributions – Form IAC 205d		
☑	Appraisal Information: Complete 1, 2, or 3 below: 1. ☐ Appraisal Report or the following excerpts: ☑ Title page of appraisal ☑ Appraiser's transmittal letter ☑ Appraiser's qualifications ☑ Land value ☑ Legal Description ☑ Assumptions and limiting conditions ☑ Five year history: <u>20</u> years in current ownership 2. ☐ Documentation if estimated value is less than \$2,500 3. ☐ Documentation for Court Awards		
☑	Appraisal Review		
☐	Owner land donation statement (if applicable)		
☑	Recorded deed or recorded easement		
☑	Recorded deed-of-right or assignment of rights for conservation easements		
☑	Title insurance policy including encumbrances		
☑	Hazardous substances certification and supporting documentation Is site clean up required? ☐ No ☐ Yes If yes, clean-up completion date:		
☑	Boundary/property map of parcel acquired		
☑	Acquisition Final Report Form IAC 203 (if appropriate)		
☑	Retain detailed acquisition, donation records and proof of payment		
Progress Report <i>List work accomplished to date and future time tables</i>			
10 acre parcel was acquired 1/1/2005.			

ACQUISITION EXPENDITURE SUMMARY

Sponsor Name: B County	IAC Project Number: 04-0000
Project Name: Hill Acquisition	IAC Invoice Voucher Number: 1
Property Name: Snowball Farm	

1. Property Information:		Acreage Type	# of Acres Purchased
a. Closing date of purchase: 1/1/2005		Lake	2.0
		Tidelands	
b. Waiver of Retroactivity received? Yes [] No [X]		Uplands	6.0
If yes, approval date: _____		Wetlands	2.0
		Total	10.0

2. Land Value Information:			Approval to pay more than reviewed value? If yes,
Price Paid: \$ 15,000	Appraisal Review Value: \$ 15,000		Approval Date: _____
Donated Value: \$ _____	Pre-easement Value: \$ _____		% Approved: _____
Appraised Value: \$ 15,000	Court Award Value: \$ _____		

3. Purchase Type:	Fee Simple	Less Than Fee Simple
	<input checked="" type="checkbox"/> Statutory warranty deed	<input type="checkbox"/> Easement
	<input type="checkbox"/> Quit Claim	<input type="checkbox"/> Property Right
	<input type="checkbox"/> Other _____	<input type="checkbox"/> Lease

4. Cost Information: Itemize cash and force account expenditures & donations below

A. LAND COSTS:						
Description	Date	Vendor/Employee	Check #	Cash Amt	Non-Reimbursable Amt*	Total
Land	1/1/05	Snowball Farm	01247	15,000.00		15,000.00
Easement (specify)						
Lease						
Improvements & structures						
Rights (specify)						
SUB TOTAL				\$ 15,000.00	\$	\$ 15,000.00

B. INCIDENTAL COSTS:						
Applicable taxes						
Appraisal and review						
Baseline inventory						
Closing						
Demolition						
Fencing						
Hazardous substance report	12/31/04	B County Staff	Payroll	1,500.00		1,500.00
Noxious weed control						
Recording fees						
Relocation						
Signing						
Survey						
Title reports/insurance						
Wetland delineation						
Other (specify)						
SUB TOTAL				\$ 1,500.00	\$	\$ 1,500.00

C. ADMINISTRATIVE COSTS:						
Billings	12/31/04	B County Staff	Payroll	100.00		100.00
SUB TOTAL				\$ 100.00	\$	\$ 100.00
GRAND TOTAL				\$ 16,600.00	\$	\$ 16,600.00

*Detailed donation information should be documented on Form IAC 205a, b, c, d and e.

ACQUISITION FINAL REPORT

Sponsor Name: <u>B County</u>		IAC Project Number: <u>04-0000</u>	
Project Name: <u>Hill Acquisition</u>		IAC Invoice Voucher Number: <u>1</u>	
1. Reporting period:		Contract Start: <u>12/31/04</u> Project Completion: <u>1/2/05</u>	
2. Number of properties acquired: <u>1</u>			
3. Provide a single map that shows all properties purchased with this agreement.			
Project Status:			
<u>Property Name</u>	<u>Lake Acres</u>	<u>Tideland Acres</u>	<u>Upland Acres</u>
1. <u>Snowball Farm</u>	<u>2</u>		<u>6</u>
2. _____			
3. _____			
4. _____			
5. _____			
6. _____			
7. _____			
8. _____			
9. _____			
10. _____			
Total			
Sponsor Comments:			
I hereby certify that this project has been completed in accordance with the Project Agreement. Further, I certify <u>Kirby Camper</u> <u>1/3/05</u> <u>Manager</u> <u>(216) 555-1235</u> Sponsor Signature Date Title Telephone			

Tab E – Development/Restoration

Development/restoration projects involve the construction of new structures and the improvement, renovation, or rehabilitation of an existing facility or site, and related costs. See your Project Agreement for allowable reimbursement activities.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

Development/restoration reimbursement requests require the following forms:

- A-19 Invoice Voucher
- Development/Restoration Checklist (Form IAC 202)
- Development/Restoration Expenditure Summary (Form IAC 207). Include both cash and force account costs on this form.
- Development/Restoration Non-Reimbursable Summary (Form IAC 208)
- Donation forms when applicable. These consist of:
 - Donated Unskilled Labor Contributions (Form IAC 205a)
 - Donated Professional and Skilled Labor Contributions (Form IAC 205b)
 - Donated Equipment Contributions (Form IAC 205c)
 - Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)
- Construction plans and specifications: If not submitted already, sponsors must provide one (1) copy of the construction plans and specifications. These documents must be provided a few weeks before the sponsor begins construction. Any change orders that reduce or significantly change the scope of the project must also be submitted. The Board staff does not review plans for engineering, cost factors, etc. Review and approval by the Board staff will be for compliance with the Project Agreement.
- At the completion of the project submit:
 - Two copies of as-built or as-completed drawings, and
 - Development/Restoration Project Final Report (Form IAC 204).

PRE- AGREEMENT COSTS

Sponsors will be reimbursed for certain allowable expenses (both the Board and sponsor's match) incurred prior to the date identified in the period of performance in the Project Agreement. Preliminary costs necessary to get a project to pre-construction phase (i.e. A&E, permits) are allowable pre-agreement costs. No construction costs, except permits, may be incurred prior to the date identified in the Period of Performance unless approval has been given.

ELIGIBLE COSTS

The only eligible costs for reimbursement are those listed in the Project Agreement. The following list of eligible costs are not inclusive; however, they are intended to help you categorize your costs on the A-19 Invoice Voucher as either A&E or construction. Review Manual #4, Development Projects: Policies and refer to the appropriate program policy manual for the list of authorized costs. Elements must be included in the Project Agreement to be eligible for reimbursement.

A & E Costs**Architectural and Engineering Services (A&E) and Administrative**

Costs are those direct costs that support construction of the project. For the purpose of project billings, A&E and project administration are recorded in the A&E category. A&E and administrative costs are limited to no more than 20% of the total development costs for recreation projects and 30% for salmon restoration projects. The Director may approve an additional 15% for A&E. Increases above 15% require Board approval. To request an increase above the limit, the sponsor must provide information on why the project needs an increase, including information on the project's complexity and efficiency measures taken.

The following are examples of Architectural and Engineering Services and Administrative Costs included in the 20%/30% rate:

Architectural and Engineering/Consultants:

- Preparation of site plans, from schematic to final drawings (including master plans)
- Engineering services including structural, mechanical, electrical and civil design work
- Consultant services including studies and data collection surveys
- Specialty consultant services used in addition to the basic A&E
- Environmental Site Planning: Site planning costs necessary for the project, such as preparation of an Environmental Impact Statement (EIS).

Project Administration:

Construction Supervision: Staff costs incurred in providing construction supervision for the project. Costs may also include mileage and per diem for traveling to and from the construction site and project related meetings.

Other costs such as:

- | | |
|-----------------------|------------------------------------|
| ➤ Advertising | ➤ Maps |
| ➤ Applicable taxes | ➤ Meetings |
| ➤ A-133 Audit | ➤ Negotiations |
| ➤ Bidding materials | ➤ Photographs |
| ➤ Billing preparation | ➤ Printing/reproduction |
| ➤ Blueprints | ➤ Progress reports |
| ➤ Communication | ➤ Public hearing costs |
| ➤ Consultation | ➤ Room Rental |
| ➤ Contract award | ➤ Site visit |
| ➤ Correspondence | ➤ Travel costs to the site/meeting |

**Construction
Costs**

Construction costs are the specific costs directly related to the execution and construction of the project, including the cost of permits. Agencies may choose to use existing or temporary staff or volunteers to perform some elements of a capital project that might otherwise be accomplished by an outside firm through a construction contract.

Demolition and Site Improvements: Costs to remove structures and prepare the site for construction.

Equipment: Costs typically include fixed, physically attached and permanent improvements. Equipment may include items such as fish screens, pressurized pumps, play apparatus, backstops, basketball standards, soccer/football goals, and moveable access ramps.

Small Construction Tools: Costs include the replacement and/or repair of small construction tools such as axes, hammers, handsaws, and shovels.

Permanent and Temporary Project Signs: Costs of purchasing and installing project signs.

Permits and Environmental Review: Cost for permits necessary to complete the project including staff time to obtain local, state, and federal permits. These may include, but are not limited to, the National Environmental Policy Act (NEPA), Endangered Species Act (ESA), Shoreline and State Environmental Policy Act (SEPA), and Hydraulic Project Approval (HPA).

Project Mitigation Costs: Costs for mitigating the impact of the project if required in a mitigation plan (see Manual #4 for more information).

Surveys Costs: Costs for architectural design including boundary surveys, wetland delineations, geo-tech, etc.

**INELIGIBLE
COSTS**

Only costs identified in the Project Agreement are eligible for reimbursement. The following costs are not eligible:

- Bad debts, including any losses arising from uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Interest and other financial costs
- Lobbying
- Costs associated with preparing and presenting a grant application
- Indirect and organizational costs
- Attorney Fees

**COST
INCREASE**

Occasionally, the cost of completing a project exceeds the amount in the Project Agreement. Such cost overruns are the responsibility of the sponsor. If funds are available, and upon written request, the Board may consider a cost increase. Consult your project manager to determine if a cost increase is possible.

For programs that allow cost increases, the Director may approve cost increase requests not exceeding 10 percent. The appropriate Board will consider approval of amounts above 10%.

**DOCUMENTS
TO BE
MAINTAINED
BY THE
SPONSOR**

Sponsors must retain a complete set of documents associated with a development or restoration project. These include:

- Detailed donation records
- Construction/restoration contract information
 - A&E Contract
 - Construction contract & bid tab sheet
 - Contract change orders
 - Construction contractor's invoice or equivalent
- Proof of payment

INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION

FORM A-19 State of Washington

INVOICE VOUCHER

Agency Name
Interagency Committee for Outdoor Recreation
P.O. Box 40917
Olympia, WA 98504-0917

Sponsor
C County
Address etc.

Sponsor's Certificate. I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.

BY G.B. Gunner
Manager 1/2/2005
 (TITLE) (DATE)

To Be Completed By Sponsor

Project Number	04-0001 D	Invoice #	1	Billing Period	From: 12/04 To: 1/05	This is a Final Billing? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Project Name	Jones Estuary						
CATEGORIES:	Project Agreement	Previous Expenditures To Date			Costs For This Billing		
		Expenditures	Non-Reimbursable Match	Total	Expenditures	Non-Reimbursable Match	Total
Acquisition							
Land							
Incidentals							
Land/Inc Subtotal							
Admin Costs							
Acquisition Total							
Development							
Construction	\$75,000.00				70,000.00	11,690.50	81,690.50
A&E	\$25,000.00				100.00	35.00	135.00
Development Total	\$100,000.00				70,100.00	11,725.50	81,825.50
Non-Capital							
Non-Capital Costs							
Equipment							
Non-Capital Total							
TOTAL	\$100,000.00				70,100.00	11,725.50	81,825.50

FUNDING & EXPENDITURE FORMULA
For IAC Use ONLY

Agreement Information			Previous IAC Reimbursements			
Sponsor:	25.00%	\$25,000.00	Total Billed			
IAC Federal:	75.00%	\$75,000.00	IAC Share Billed			
IAC:			IAC Share Approved			
IAC:			Advance Balance			
IAC:			Match Owed Balance			
Agreement Total:	100.00%	\$100,000.00	IAC Share Retained			
			IAC Share Paid			
			Donation Bank			
Doc Date	Current Doc No.	Ref Doc#	Vendor Number		Vendor Message	
Tran Code	Fund	Appn Index	Prog Index	Sub Obj/SubSub Obj	Project #	Amount
210				NZ		
				NZ		
				NZ		
				NZ		
Certification For Payment						

DEVELOPMENT/RESTORATION CHECKLIST

Sponsor Name: <u>C County</u>		IAC Project Number: <u>04-0001</u>	
Project Name: <u>Jones Estuary</u>		IAC Invoice Voucher Number: <u>1</u>	
<input checked="" type="checkbox"/>	Elements		
<input checked="" type="checkbox"/>	A-19 Invoice Voucher		
<input checked="" type="checkbox"/>	Development Expenditure Summary – Form IAC 207		
<input checked="" type="checkbox"/>	Development Non-Reimbursable Summary -- Form 208		
<input checked="" type="checkbox"/>	Donation Forms (if applicable): <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Donated Unskilled Labor Contributions – Form IAC 205a <input checked="" type="checkbox"/> Donated Professional and Skilled Labor Contributions – Form IAC 205b <input checked="" type="checkbox"/> Donated Equipment Contributions – Form IAC 205c <input checked="" type="checkbox"/> Donated Materials/Stock/Vehicles Contributions – Form IAC 205d 		
<input type="checkbox"/>	Construction Plans and Specifications (if not previously submitted)		
<input type="checkbox"/>	Development Final Report Form IAC 204 (if appropriate)		
<input type="checkbox"/>	Retain detailed construction, donation records and proof of payment		
Progress Report			
<i>List work accomplished for billing period.</i>			
<div style="font-family: cursive; font-size: 1.2em;"> Existing structure demolished, parking lot paved. Estuary restoration activities completed. </div>			

DEVELOPMENT/RESTORATION EXPENDITURE SUMMARY

Sponsor Name: C County

IAC Project Number: 04-0001

Project Name: Jonce Estuary

IAC Invoice Voucher Number: /

Cost Information: *Itemize cash & force account expenditures below*

CONSTRUCTION

[illegible]

A&E AND ADMINISTRATION

[illegible]

DEVELOPMENT/RESTORATION NON-REIMBURSEABLE SUMMARY

Sponsor Name: C County

IAC Project Number: 04-0001

Project Name: Jones Estuary

IAC Invoice Voucher Number: _____

Cost Information: *Itemize cash & force account expenditures below*

CONSTRUCTION

Date	Vendor/Employee	Description	Cash and Force Account Amount	Check #
1/1/2005	NB Demolition	Demolition	10,000.00	1422
SUB TOTAL			\$ 10,000.00	

A&E AND ADMINISTRATION

[illegible]

SUB TOTAL	\$	-
------------------	----	---

DONATION TOTALS*	Construction	A & E	Total Donations
Donated Unskilled Labor Contributions (Form IAC 205a)	110.00		110.00
Donated Professional & Skilled Labor Contributions (Form IAC 205b)		35.00	35.00
Donated Equipment Contributions (Form IAC 205c)	1,000.00		1,000.00
Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)	580.50		580.50
SUB TOTAL DONATIONS \$			1,725.50
GRAND TOTAL \$			11,725.50

***Detailed donation information should be documented on Form IAC 205a, b, c, d and e.**

DONATED UNSKILLED LABOR CONTRIBUTIONS

Sponsor Name: <u>C County</u>		IAC Project Number: <u>04-0001</u>			
Project Name: <u>Jonec Estuary</u>		IAC Invoice Voucher Number: <u>1</u>			
Volunteer/Organization Name	Work Performed	Date(s) Service	Unskilled Labor Rate*	Hours Donated	Value of Unskilled Labor
Boy Scouts	Demolition	1/1/05	\$11.00	10	\$110.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Unskilled Labor Total					\$ 110.00

* Sponsors can value unskilled labor at no more than the unskilled labor rate set by IAC. This rate must be no more than the statewide mean wage for "laborer, landscaping, and grounds-keeping" as determined by the Employment security Department (ESD). Please check web for rate or call IAC.

DONATED PROFESSIONAL AND SKILLED LABOR CONTRIBUTIONS

Sponsor Name: C County Project Name: Jonee Estuary		IAC Project Number: 04-0001 IAC Invoice Voucher Number: 1				
Volunteer Name(s)	Work Performed and date(s) of Service	ESD Occupation Title	ESD Rate*	Hours Worked	Value of Skilled Labor	Labor Rate Justification choose one justification for each volunteer
David Kendrick	Architecture	Architect	35.00	1	\$ 35.00 -	<input checked="" type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)
Professional and Skilled Labor Total \$						35 - 00

* Volunteers professionally skilled in the work they are doing can be valued at the hourly rate (total mean wage) for that profession as determined by the Employment Security Dept. (ESD) for the region where the work is performed. Obtain ESD wage information by calling 1-800-215-1617 or consulting <http://www.wa.gov/esd/lmea/labrmrkt/byarea.htm>

DONATED EQUIPMENT CONTRIBUTIONS

Sponsor Name: C County		IAC Project Number: 04-0001					
Project Name: Jones Estuary		IAC Invoice Voucher Number: 1					
Equipment name or type	Dates	Equipment Replacement Value *	Unit Value (hourly, daily, weekly, monthly, etc.)	Rate	Period Used (# of hours, days, weeks, months, etc)	Total Value	Value Determination
Backhoe	11/1/05	\$25,000	hour	\$100	10	\$1,000 -	<input checked="" type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
Donated Equipment Total						\$ 1,000.00	

* IAC will not allow equipment donations to exceed the replacement value of the equipment. Equipment with a replacement value of less than \$200 may not be valued for equipment donation purposes.

DONATED MATERIALS/STOCK/VEHICLE CONTRIBUTIONS

Sponsor Name: C County **IAC Project Number:** 04-0001
Project Name: Jonee Estuary **IAC Invoice Voucher Number:** 1

DONATED MATERIALS					
Material Donated	Purpose and Date(s)	Quantity	Unit Price	Value Determination*	Value of Materials
Lumber	Fencing 1/1/2005	10	\$50	<input checked="" type="checkbox"/> Donor's Cost <input type="checkbox"/> Current Market Value	\$ 500.00 -
				<input type="checkbox"/> Donor's Cost <input type="checkbox"/> Current Market Value	\$ -
				<input type="checkbox"/> Donor's Cost <input type="checkbox"/> Current Market Value	\$ -

* Valuation must reflect the lower of the donor's cost or current market value of the materials at the time used.

DONATED STOCK USE			
Work Performed and Dates	Rate (Max. of \$45 a day)	Number of Days Used	Value of Stock Use
Mule Hauling	\$20	2	\$ 40.00
			\$ -
			\$ -

DONATED USE OF PERSONAL VEHICLES			
Work Performed and Dates	State Rate *	Number of Miles	Value of Vehicle Use
Lumber Delivery	.405	100	\$ 40.50
			\$ -
			\$ -

Materials, Stock, and Personal Vehicles Total \$ 580 -50

* State of Washington Privately Owned Vehicle Mileage rate: <http://www.ofm.wa.gov/policy/10.90a.pdf>

DEVELOPMENT/RESTORATION FINAL REPORT

Sponsor Name: C County		IAC Project Number: 04-001	
Project Name: Jones Estuary		IAC Invoice Voucher 1	
1. Reporting period:		Contract Start:	Project Completion:
		12/31/04	1/1/05
2. Provide a site plan identifying the development completed in this project [2 copies, no larger than 11" x 17" size]. Please date the plans.			
3. Did this project include elements as part of a mitigation plan? No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> If yes, explain:			
4. Type and number of facilities developed [be specific]:			
Parking Lot completed after previous structure demolished. Estuary restoration activities completed.			
Sponsor Comments:			
I hereby certify that this project has been completed in accordance with the Project Agreement. Further, I certify the completed project is consistent with both the scope of the project approved (as amended) by the Interagency Committee for Outdoor Recreation (IAC) or Salmon Recovery Funding Board (SRFB) and with the			
<u>G.B. Gunner</u>		<u>1/2/05</u>	<u>Manager</u>
Sponsor Signature		Date	Title
			<u>555-1111</u>
			Telephone

Tab F – Other (Non-capital, Education, Maintenance)

Other projects include planning, assessments, feasibility studies, education, enforcement, research, maintenance, or other operational elements.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

Other reimbursement requests require the following forms:

- A-19 Invoice Voucher
- Other Checklist (Form IAC 210)
- Other Expenditure Summary (Form IAC 248). Include both cash and force account costs on this form.
- Other Non-Reimbursable Match Summary (Form IAC 249)
- Donation forms when applicable. These consist of:
 - Donated Unskilled Labor Contributions (Form IAC 205a)
 - Donated Professional and Skilled Labor Contributions (Form IAC 205b)
 - Donated Equipment Contributions (Form IAC 205c)
 - Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)
- Other Project Final Report or document is due at the completion of the project (IAC Form 245).

FINAL REPORTS & OTHER DOCUMENTS

In addition to the documents referenced above, one of the following will be required, depending upon the program for which funding was granted:

- Boating Facilities Project Design Documents. Submit one (1) copy of the construction design documents funded by the project. These documents should be provided prior to submittal of the final billing.
- NOVA ORV Education and Enforcement. (Form IAC 208). This report should be submitted each quarter, but not less than once a year.
- NOVA ORV Sport Park Maintenance and Operation. (Form IAC 209). This report should be submitted each quarter, but not less than once a year.
- NOVA planning documents. Submit one (1) final copy of the final plan, study, or construction documents described in the Project Agreement. Documents should be sent prior to the final billing.
- Salmon Habitat Assessment or Feasibility Study. Submit a draft copy for review. The final copy should be sent prior to the final billing.
- Hatchery Reform Report. Annual progress report and a final report upon completion of the project

**ELIGIBLE
COSTS**

The only eligible costs for reimbursement are those listed in the Project Agreement. The following list of eligible costs is not inclusive, however, it is intended to help you categorize your costs on the A-19 invoice voucher as either Non-capital or Capital Equipment costs. Refer to the program policy manual for the list of authorized costs.

NON-CAPITAL

- | | |
|--|----------------------------------|
| ➤ Advertising | ➤ Maintenance |
| ➤ A-133 Audit | ➤ Permits |
| ➤ Communications | ➤ Photography |
| ➤ Comprehensive plans | ➤ Planning and design costs |
| ➤ Computer software | ➤ Postage |
| ➤ Construction drawings | ➤ Printing, binding, copying |
| ➤ Environmental assessments | ➤ Publications |
| ➤ Feasibility & pre-construction studies | ➤ Operating expenses |
| ➤ Forms, maps, stationery, photographs | ➤ Rental and leases of equipment |
| ➤ Fuel | ➤ Scientific research |
| ➤ General supplies | ➤ Site master plans |
| ➤ Liability insurance | ➤ Telephone |
| ➤ Mapping/GIS | ➤ Vehicle insurance |
| ➤ Mileage | |

CAPITAL EQUIPMENT

- Computer
- Motorcycle
- Snowmobile
- Truck

Equipment purchases are allowable when:

- Equipment is included in the project agreement or an amendment is processed adding equipment as an eligible reimbursement activity; and
- The Grant program permits the purchase of equipment.

Sponsors purchasing equipment with IAC/SRFB funds will be sent a memorandum of equipment use prior to reimbursement. This memorandum outlines the on-going responsibilities associated with equipment purchased through a grant program. These responsibilities include periodic inventories, maintenance, and safeguarding of the equipment.

Equipment purchased with grant funds has an outside title claim from the granting source, federal or state. At the end of the Agreement period, sponsor may continue to use the equipment, provided the equipment is used for the original grant purposes. When the equipment is no longer used, for the purposes identified in the Project Agreement, the sponsor

must follow the equipment management and/or disposal policies identified in the program policy manuals. If no policies are specified, contact IAC staff for instructions regarding disposal.

**INELIGIBLE
COSTS**

Only costs identified in the Project Agreement are eligible for reimbursement. The following costs are not eligible:

- Bad debts, including any losses arising from uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Interest and other financial costs
- Costs associated with preparing and presenting a grant application
- Indirect costs
- Attorney fees

**COST
INCREASE**

Occasionally, the cost of completing a project exceeds the amount in the Project Agreement. Such cost overruns are the responsibility of the sponsor. If funds are available, and upon written request, the Board may consider a cost increase. Consult your project manager to determine if a cost increase is possible.

For programs, which allow cost increases, the Director may approve cost increase requests not exceeding 10 percent. The appropriate Board will consider approval of amounts above 10%.

**DOCUMENTS
TO BE
MAINTAINED
BY THE
SPONSOR**

Sponsors must retain a complete set of documents associated with a non-capital project. These include:

- Detailed donation records
- Final reports
- Proof of payment

INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION

Agency Name
Interagency Committee for Outdoor Recreation
P.O. Box 40917
Olympia, WA 98504-0917

Sponsor
Cork County
Address etc.

FORM A-19 State of Washington
INVOICE VOUCHER

Sponsor's Certificate. I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.

BY Joley Jones
Manager 1/3/05
 (TITLE) (DATE)

To Be Completed By Sponsor

Project Number	04-0001 N	Invoice #	Billing Period	This is a Final Billing?
Project Name	1		From: 1/05 To: 1/05	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

CATEGORIES:	Project Agreement	Previous Expenditures To Date			Costs For This Billing		
		Expenditures	Non-Reimbursable Match	Total	Expenditures	Non-Reimbursable Match	Total
Acquisition							
Land							
Incidentals							
Land/Inc Subtotal							
Admin Costs							
Acquisition Total							
Development							
Construction							
A&E							
Development Total							
Non-Capital							
Non-Capital Costs	\$50,000.00				15,000.00		15,000.00
Equipment							
Non-Capital Total	\$50,000.00						
TOTAL	\$50,000.00				15,000.00		15,000.00

FUNDING & EXPENDITURE FORMULA
For IAC Use ONLY

Agreement Information			Previous IAC Reimbursements			
Sponsor:	50.00%	\$25,000.00	Total Billed			
IAC Federal:	50.00%	\$25,000.00	IAC Share Billed			
IAC:			IAC Share Approved			
IAC:			Advance Balance			
IAC:			Match Owed Balance			
Agreement Total:	100.00%	\$50,000.00	IAC Share Retained			
			IAC Share Paid			
			Donation Bank			

Doc Date	Current Doc No.		Ref Doc#	Vendor Number		Vendor Message	
Tran Code	Fund	Appn Index	Prog Index	Sub Obj/Sub Sub Obj	Project #	Amount	Invoice #
210				NZ			
				NZ			
				NZ			
				NZ			

Certification For Payment			
Project Manager/Date	Release Final Pmt /1	Division Supervisor/Date	Accounting/Date

OTHER CHECKLIST

Sponsor Name: <i>Cork County</i>		IAC Project Number: <i>04 - 0002</i>	
Project Name: <i>Plans</i>		IAC Invoice Voucher Number: <i>1</i>	
<input checked="" type="checkbox"/>	Elements		
<input checked="" type="checkbox"/>	A-19 Invoice Voucher		
<input checked="" type="checkbox"/>	Other Expenditure Summary – Form IAC 248		
<input type="checkbox"/>	Other Non-Reimbursable Match Summary -- Form 249		
<input type="checkbox"/>	Donation Forms (if applicable): <ul style="list-style-type: none"> <input type="checkbox"/> Donated Unskilled Labor Contributions – Form IAC 205a <input type="checkbox"/> Donated Professional and Skilled Labor Contributions – Form IAC 205b <input type="checkbox"/> Donated Equipment Contributions – Form IAC 205c <input type="checkbox"/> Donated Materials/Stock/Vehicles Contributions – Form IAC 205d 		
<input type="checkbox"/>	Provide applicable program documents: <ul style="list-style-type: none"> <input type="checkbox"/> Boating Facilities Project Design <input type="checkbox"/> NOVA ORV Education and Enforcement – Form IAC 208 <input type="checkbox"/> NOVA ORV Sport Park Maintenance and Operation – Form IAC 209 <input type="checkbox"/> NOVA Planning Documents <input type="checkbox"/> Salmon Assessment or Study <input type="checkbox"/> Hatchery Reform Report 		
<input type="checkbox"/>	Other Final Report Form IAC 245 (if appropriate)		
<input type="checkbox"/>	Retain preliminary reports, donation records and proof of payment		
Progress Report			
<i>List work accomplished to date and future time tables</i>			
<i>Began and completed planning process after consulting with local authorities.</i>			

OTHER EXPENDITURE SUMMARY

Sponsor Name: Cork County IAC Project Number: 04-0002
Project Name: Plans IAC Invoice Voucher Number: 1

Cost Information: *Itemize cash & force account expenditures below*

NON-CAPITAL

[illegible]

SUB TOTAL \$ 15,000 - 00

EQUIPMENT *(Attach equipment purchase invoice)*

SUB TOTAL			\$	-

SUB TOTAL \$

OTHER FINAL REPORT

Sponsor Name: <u>Cook County</u> Project Name: <u>Plans</u>		IAC Project Number: <u>04-0002</u> IAC Invoice Voucher <u>1</u>	
1. Reporting period:		Contract Start: <u>12/31/04</u> Project Completion: <u>1/2/2005</u>	
2. For Trail Maintenance Projects: provide one map identifying all the trails that were maintained in this project [no larger than 11" x 17" size]. Please date the map. For Planning Projects: Copies of final design documents or plans (if not previously submitted.)			
3. Briefly describe the work completed with this project: <div style="text-align: center; font-size: 1.5em;">Completed Plans.</div>			
Sponsor Comments:			
I hereby certify that this project has been completed in accordance with the Project Agreement. Further, I certify the completed project is consistent with both the scope of the project approved (as amended) by the Interagency Committee for Outdoor Recreation (IAC) or Salmon Recovery Funding Board (SRFB) and with the project application.			
<u>Joey Jones</u> Sponsor Signature		<u>1/3/05</u> Date	<u>Manager</u> Title
			<u>555-1212</u> Telephone

ORV EDUCATION AND ENFORCEMENT

Sponsor Name: D County				IAC Project Number: 04-0005		
Project Name: ORV E+E Project				IAC Invoice Voucher Number: 1		
Quarterly Reporting Period: From: 1/1/05 To: 3/31/05						

Enforcement	Warnings			Citations		
Enter months & year	1/05	2/05	3/05	1/05	2/05	3/05
1. No ORV tag on vehicle	3	2	9	—	—	1
2. No spark arrestor	4	2	15	—	1	—
3. No operators license	3	2	8	—	—	—
4. Improper/illegal equipment	6	12	9	—	—	10
5. Unlicensed vehicle on road	11	3	7	—	—	—
6. Other	—	—	—	—	—	—

Education/Awareness		Number of Activities		
Enter months & year		1/05	2/05	3/05
1. Informal field contacts		21	99	20
2. Dealer visits		1	3	6
3. Patrol miles - 4X4 vehicle		12	13	29
4. Patrol miles - motorcycle/ATV		20	19	22
5. Responses to ORV complaints		22	—	—
6. ORV user field assists		4	—	—
7. Land owner/manager contacts		—	4	—
8. School presentations	Classes	1	—	—
	Students	26	—	—
9. Skill training courses	Classes	—	—	—
	Students	—	—	—
10. Competitive events attended	Classes	—	—	—
	Students	—	—	—
11. Speaking engagements	Meetings	—	—	—
	Audience	—	—	—
12. ORV club meetings attended	Meetings	—	—	—
	Audience	—	—	—
13. Fairs attended	Events	2	1	3
	Contacts	55	20	65
14. Mall shows attended	Events	—	—	—
	Contacts	—	—	—
15. Media	News articles written	—	—	—
	Public service announcements	—	—	—

ORV SPORTS PARK MAINTENANCE AND OPERATION

Sponsor Name: D County

IAC Project Number: 04-0006

Project Name: ORV SP Maint

IAC Invoice Voucher Number:)

Quarterly Reporting Period:

From: 1/1/05 **To:** 3/31/05

1. ORV park revenue

1. Day use - practice fees

\$ 200.00

2. Day use - camp fees

\$ 15.00

3. Day use - shower fees

\$ 15.00

4. Concession fees

\$ 100.00

5. Events (enter sponsor and event title):

a) ATV Safety Class

\$ 200.00

b) _____

\$ _____

c) _____

\$ _____

d) _____

\$ _____

Total ORV park revenues received

\$ 530.00

2. Activity and attendance

A. Events (enter sponsor and event title):

1. ATV Safety Class

Spectators

Participants

—

20

2. _____

3. _____

4. _____

Total

—

20

B. Day use - practice/pleasure riding

1. Motorcycle

10

25

2. 4X4

10

20

3. ATV

10

29

4. Other (specify)

30

74

Total

C. Camping (enter total number of campers)

D. Total park users

1. Events (spectators)

10

2. Events (participants)

300

3. Day use total

10

4. Campers

10

Total

10

320

Tab G – Combination

There are two types of combination projects containing both:

- Acquisition and development/restoration elements, or
- Planning and acquisition elements.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

An A-19 Invoice Voucher (IAC Form 200) that includes **all** costs for the billing must be provided. In addition:

- Acquisition and Development/Restoration reimbursement request instructions and sample forms are located behind the appropriate tabs:
 - o If acquisition charges are included, submit appropriate forms show in the section marked **Tab D**.
 - o If development/restoration charges are included, submit appropriate forms show in the section marked **Tab E**.
- Planning and Acquisition reimbursement request instructions and sample forms are located behind the appropriate tabs:
 - o If acquisition charges are included, submit appropriate forms show in the section marked **Tab D**.
 - o If planning charges are included, submit appropriate forms show in the section marked **Tab F**.

Tab H - Master Forms

SRFB CASH ADVANCE FORM

- SRFB REQUEST FOR A CASH ADVANCE (FORM 246)

ACQUISITION FORMS

- ACQUISITION PROPERTY CHECKLIST (FORM 201)
- ACQUISITION EXPENDITURE SUMMARY (FORM 247)
- ACQUISITION FINAL REPORT (FORM 203)

DEVELOPMENT/RESTORATION FORMS

- DEVELOPMENT/RESTORATION CHECKLIST (FORM 202)
- DEVELOPMENT/RESTORATION EXPENDITURE SUMMARY (FORM 207)
- DEVELOPMENT/RESTORATION CASH MATCH & DONATIONS SUMMARY (FORM 208)
- DEVELOPMENT/RESTORATION FINAL REPORT (FORM 204)

OTHER FORMS

- OTHER (NON-CAPITAL, EDUCATION, MAINTENANCE) CHECKLIST (FORM 210)
- OTHER (NON-CAPITAL, EDUCATION, MAINTENANCE) EXPENDITURE SUMMARY (FORM 248)
- OTHER (NON_CAPITAL, EDUCATION, MAINTENANCE) NON-REIMBURSABLE MATCH SUMMARY (FORM 249)
- OTHER (NON-CAPITAL, EDUCATION, MAINTENANCE) FINAL REPORT (FORM 245)
- ORV EDUCATION AND ENFORCEMENT (FORM 208)
- ORV SPORTS PARK MAINTENANCE & OPERATION (FORM 209)

DONATION FORMS

- DONATED UNSKILLED LABOR CONTRIBUTIONS (FORM 205a)
- DONATED PROFESSIONAL AND SKILLED LABOR CONTRIBUTIONS (FORM 205b)
- DONATED EQUIPMENT CONTRIBUTIONS (FORM 205c)
- DONATED MATERIALS/STOCK/VEHICLE CONTRIBUTIONS (FORM 205d)

ACQUISITION PROPERTY CHECKLIST

Sponsor Name: _____		IAC Project Number: _____	
Project Name: _____		IAC Invoice Voucher Number: _____	
Property Name/#: _____			
<input checked="" type="checkbox"/>	Elements		
<input type="checkbox"/>	A-19 Invoice Voucher		
<input type="checkbox"/>	Acquisition Expenditure Summary – Form 247		
<input type="checkbox"/>	Donation Forms (if applicable): <ul style="list-style-type: none"> <input type="checkbox"/> Donated Unskilled Labor Contributions – Form IAC 205a <input type="checkbox"/> Donated Professional and Skilled Labor Contributions – Form IAC 205b <input type="checkbox"/> Donated Equipment Contributions – Form IAC 205c <input type="checkbox"/> Donated Materials/Stock/Vehicles Contributions – Form IAC 205d 		
<input type="checkbox"/>	Appraisal Information: Complete 1, 2, or 3 below: <ul style="list-style-type: none"> 1. <input type="checkbox"/> Appraisal Report or the following excerpts: <ul style="list-style-type: none"> <input type="checkbox"/> Title page of appraisal <input type="checkbox"/> Appraiser's transmittal letter <input type="checkbox"/> Appraiser's qualifications <input type="checkbox"/> Land value <input type="checkbox"/> Legal Description <input type="checkbox"/> Assumptions and limiting conditions <input type="checkbox"/> Five year history: _____ years in current ownership 2. <input type="checkbox"/> Documentation if estimated value is less than \$2,500 3. <input type="checkbox"/> Documentation for Court Awards 		
<input type="checkbox"/>	Appraisal Review		
<input type="checkbox"/>	Owner land donation statement (if applicable)		
<input type="checkbox"/>	Recorded deed or recorded easement		
<input type="checkbox"/>	Recorded deed-of-right or assignment of rights for conservation easements		
<input type="checkbox"/>	Title insurance policy including encumbrances		
<input type="checkbox"/>	Hazardous substances certification and supporting documentation Is site clean up required? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, clean-up completion date: _____		
<input type="checkbox"/>	Boundary/property map of parcel acquired		
<input type="checkbox"/>	Acquisition Final Report Form IAC 203 (if appropriate)		
<input type="checkbox"/>	Retain detailed acquisition, donation records and proof of payment		
Progress Report <i>List work accomplished to date and future time tables</i>			

ACQUISITION EXPENDITURE SUMMARY

Sponsor Name: _____

IAC Project Number: _____

Project Name: _____

IAC Invoice Voucher Number: _____

Property Name: _____

1. Property Information:

a. Closing date of purchase: _____

Acreage Type

of Acres Purchased

Lake _____

Tidelands _____

Uplands _____

Wetlands _____

Total _____

b. Waiver of Retroactivity received? Yes ☐ No ☐

If yes, approval date: _____

2. Land Value Information:

Price Paid: \$ _____

Appraisal Review Value: \$ _____

Donated Value: \$ _____

Pre-easement Value: \$ _____

Appraised Value: \$ _____

Court Award Value: \$ _____

Approval to pay more than reviewed value? If yes,

Approval Date: _____

% Approved: _____

3. Purchase Type:

Fee Simple

☐ Statutory warranty deed

☐ Quit Claim

☐ Other _____

Less Than Fee Simple

☐ Easement

☐ Property Right

☐ Lease

4. Cost Information: *Itemize cash and force account expenditures & donations below*

A. LAND COSTS:

Description	Date	Vendor/Employee	Check #	Cash Amt	Non-Reimbursable Amt*	Total
Land						
Easement (specify)						
Lease						
Improvements & structures						
Rights (specify)						
SUB TOTAL				\$	\$	\$ -

B. INCIDENTAL COSTS:

Applicable taxes						
Appraisal and review						
Baseline inventory						
Closing						
Demolition						
Fencing						
Hazardous substance report						
Noxious weed control						
Recording fees						
Relocation						
Signing						
Survey						
Title reports/insurance						
Wetland delineation						
Other (specify)						
SUB TOTAL				\$	\$	\$ -

C. ADMINISTRATIVE COSTS:

SUB TOTAL				\$	\$	\$ -
GRAND TOTAL				\$	\$	\$ -

***Detailed donation information should be documented on Form IAC 205a, b, c, d and e.**

ACQUISITION FINAL REPORT

Sponsor Name:		IAC Project Number:			
Project Name:		IAC Invoice Voucher Number:			
1. Reporting period:		Contract Start:		Project Completion:	
2. Number of properties acquired:					
3. Provide a single map that shows all properties purchased with this agreement.					
Project Status:					
<u>Property Name</u>		<u>Lake Acres</u>	<u>Tideland Acres</u>	<u>Upland Acres</u>	<u>Wetland Acres</u>
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
Total					
Sponsor Comments:					
I hereby certify that this project has been completed in accordance with the Project Agreement. Further, I certify					
Sponsor Signature		Date	Title	Telephone	

DEVELOPMENT/RESTORATION CHECKLIST

Sponsor Name:		IAC Project Number:	
Project Name:		IAC Invoice Voucher Number:	
<input checked="" type="checkbox"/>	Elements		
<input type="checkbox"/>	A-19 Invoice Voucher		
<input type="checkbox"/>	Development Expenditure Summary – Form IAC 207		
<input type="checkbox"/>	Development Non-Reimbursable Summary -- Form 208		
<input type="checkbox"/>	Donation Forms (if applicable): <ul style="list-style-type: none"> <input type="checkbox"/> Donated Unskilled Labor Contributions – Form IAC 205a <input type="checkbox"/> Donated Professional and Skilled Labor Contributions – Form IAC 205b <input type="checkbox"/> Donated Equipment Contributions – Form IAC 205c <input type="checkbox"/> Donated Materials/Stock/Vehicles Contributions – Form IAC 205d 		
<input type="checkbox"/>	Construction Plans and Specifications (if not previously submitted)		
<input type="checkbox"/>	Development Final Report Form IAC 204 (if appropriate)		
<input type="checkbox"/>	Retain detailed construction, donation records and proof of payment		
Progress Report <i>List work accomplished for billing period.</i>			

DEVELOPMENT/RESTORATION EXPENDITURE SUMMARY

Sponsor Name:		IAC Project Number:		
Project Name:		IAC Invoice Voucher Number:		
Cost Information: <i>Itemize cash & force account expenditures below</i>				
CONSTRUCTION				
Date	Vendor/Employee	Description	Cash and Force Account Amount	Check #
SUB TOTAL			\$ -	
A&E AND ADMINISTRATION				
SUB TOTAL			\$ -	
GRAND TOTAL			\$ -	

DEVELOPMENT/RESTORATION NON-REIMBURSEABLE SUMMARY

Sponsor Name:		IAC Project Number:	
Project Name:		IAC Invoice Voucher Number:	
Cost Information: <i>Itemize cash & force account expenditures below</i>			
CONSTRUCTION			
Date	Vendor/Employee	Description	Cash and Force Account Amount
SUB TOTAL			\$ -
A&E AND ADMINISTRATION			
SUB TOTAL			\$ -
DONATION TOTALS*		Construction	A & E
Donated Unskilled Labor Contributions (Form IAC 205a)			
Donated Professional & Skilled Labor Contributions (Form IAC 205b)			
Donated Equipment Contributions (Form IAC 205c)			
Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)			
SUB TOTAL DONATIONS			\$ -
GRAND TOTAL			\$ -

***Detailed donation information should be documented on Form IAC 205a, b, c, d and e.**

DEVELOPMENT/RESTORATION FINAL REPORT

Sponsor Name:		IAC Project Number:	
Project Name:		IAC Invoice Voucher	
1. Reporting period:		Contract Start:	Project Completion:
2. Provide a site plan identifying the development completed in this project [2 copies, no larger than 11" x 17" size]. Please date the plans.			
3. Did this project include elements as part of a mitigation plan? No <input type="checkbox"/> Yes <input type="checkbox"/> If yes, explain:			
4. Type and number of facilities developed [be specific]:			
Sponsor Comments:			
I hereby certify that this project has been completed in accordance with the Project Agreement. Further, I certify the completed project is consistent with both the scope of the project approved (as amended) by the Interagency Committee for Outdoor Recreation (IAC) or Salmon Recovery Funding Board (SRFB) and with the			
Sponsor Signature		Date	Title Telephone

OTHER CHECKLIST

Sponsor Name:		IAC Project Number:	
Project Name:		IAC Invoice Voucher Number:	
<input checked="" type="checkbox"/>	Elements		
<input type="checkbox"/>	A-19 Invoice Voucher		
<input type="checkbox"/>	Other Expenditure Summary – Form IAC 248		
<input type="checkbox"/>	Other Non-Reimbursable Match Summary -- Form 249		
<input type="checkbox"/>	Donation Forms (if applicable): <ul style="list-style-type: none"> <input type="checkbox"/> Donated Unskilled Labor Contributions – Form IAC 205a <input type="checkbox"/> Donated Professional and Skilled Labor Contributions – Form IAC 205b <input type="checkbox"/> Donated Equipment Contributions – Form IAC 205c <input type="checkbox"/> Donated Materials/Stock/Vehicles Contributions – Form IAC 205d 		
<input type="checkbox"/>	Provide applicable program documents: <ul style="list-style-type: none"> <input type="checkbox"/> Boating Facilities Project Design <input type="checkbox"/> NOVA ORV Education and Enforcement – Form IAC 208 <input type="checkbox"/> NOVA ORV Sport Park Maintenance and Operation – Form IAC 209 <input type="checkbox"/> NOVA Planning Documents <input type="checkbox"/> Salmon Assessment or Study <input type="checkbox"/> Hatchery Reform Report 		
<input type="checkbox"/>	Other Final Report Form IAC 245 (if appropriate)		
<input type="checkbox"/>	Retain preliminary reports, donation records and proof of payment		
Progress Report <i>List work accomplished to date and future time tables</i>			

OTHER EXPENDITURE SUMMARY

Sponsor Name:

IAC Project Number:

Project Name:

IAC Invoice Voucher Number:

Cost Information: *Itemize cash & force account expenditures below*

NON-CAPITAL

[illegible]

SUB TOTAL \$

•

EQUIPMENT *(Attach equipment purchase invoice)*[illegible]

SUB TOTAL \$

1

OTHER NON-REIMBURSABLE MATCH SUMMARY

[illegible]

***Detailed donation information should be documented on Form IAC 205a, b, c, d and e.**

OTHER FINAL REPORT

Sponsor Name:		IAC Project Number:
Project Name:		IAC Invoice Voucher
1. Reporting period:	Contract Start:	Project Completion:
2. <u>For Trail Maintenance Projects:</u> provide one map identifying all the trails that were maintained in this project [no larger than 11" x 17" size]. Please date the map.		
<u>For Planning Projects:</u> Copies of final design documents or plans (if not previously submitted.)		
3. Briefly describe the work completed with this project:		
Sponsor Comments:		
I hereby certify that this project has been completed in accordance with the Project Agreement. Further, I certify the completed project is consistent with both the scope of the project approved (as amended) by the Interagency Committee for Outdoor Recreation (IAC) or Salmon Recovery Funding Board (SRFB) and with the project application.		
Sponsor Signature	Date	Title Telephone

ORV EDUCATION AND ENFORCEMENT

Sponsor Name:			IAC Project Number:		
Project Name:			IAC Invoice Voucher Number:		
Quarterly Reporting Period:		From:	To:		

Enforcement	Warnings			Citations		
Enter months & year						
1. No ORV tag on vehicle						
2. No spark arrestor						
3. No operators license						
4. Improper/illegal equipment						
5. Unlicensed vehicle on road						
6. Other						

Education/Awareness	Number of Activities		
Enter months & year			
1. Informal field contacts			
2. Dealer visits			
3. Patrol miles - 4X4 vehicle			
4. Patrol miles - motorcycle/ATV			
5. Responses to ORV complaints			
6. ORV user field assists			
7. Land owner/manager contacts			
8. School presentations	Classes		
	Students		
9. Skill training courses	Classes		
	Students		
10. Competitive events attended	Classes		
	Students		
11. Speaking engagements	Meetings		
	Audience		
12. ORV club meetings attended	Meetings		
	Audience		
13. Fairs attended	Events		
	Contacts		
14. Mall shows attended	Events		
	Contacts		
15. Media	News articles written		
	Public service announcements		

ORV SPORTS PARK MAINTENANCE AND OPERATION

Sponsor Name:		IAC Project Number:	
Project Name:		IAC Invoice Voucher Number:	
Quarterly Reporting Period:		From:	To:

1. ORV park revenue 1. Day use - practice fees 2. Day use - camp fees 3. Day use - shower fees 4. Concession fees 5. Events (enter sponsor and event title): a) _____ b) _____ c) _____ d) _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
Total ORV park revenues received	\$ _____

2. Activity and attendance	Spectators	Participants
A. Events (enter sponsor and event title): 1. _____ 2. _____ 3. _____ 4. _____ <div style="text-align: right;">Total</div>	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
B. Day use - practice/pleasure riding 1. Motorcycle 2. 4X4 3. ATV 4. Other (specify) _____ <div style="text-align: right;">Total</div>	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
C. Camping (enter total number of campers)	_____	_____
D. Total park users 1. Events (spectators) 2. Events (participants) 3. Day use total 4. Campers <div style="text-align: right;">Total</div>	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____

[illegible]

* Sponsors can value unskilled labor at no more than the unskilled labor rate set by IAC. This rate must be no more than the statewide mean wage for "laborer, landscaping, and grounds-keeping" as determined by the Employment security Department (ESD). Please check web for rate or call IAC.

DONATED PROFESSIONAL AND SKILLED LABOR CONTRIBUTIONS

Sponsor Name:		IAC Project Number:					
Project Name:		IAC Invoice Voucher Number:					
Volunteer Name(s)	Work Performed and date(s) of Service	ESD Occupation Title	ESD Rate*	Hours Worked	Value of Skilled Labor	Labor Rate Justification choose one justification for each volunteer	
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)	
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)	
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)	
					\$ -	<input type="checkbox"/> Volunteer's current profession <input type="checkbox"/> Advanced training in work performed <input type="checkbox"/> Make a living in the work performed <input type="checkbox"/> Has extensive experience in the work performed (Sponsor must provide support documentation to IAC)	
Professional and Skilled Labor Total						\$ -	

* Volunteers professionally skilled in the work they are doing can be valued at the hourly rate (total mean wage) for that profession as determined by the Employment Security Dept. (ESD) for the region where the work is performed. Obtain ESD wage information by calling 1-800-215-1617 or consulting <http://www.wa.gov/esd/lmea/labrmrkt/byarea.htm>

DONATED EQUIPMENT CONTRIBUTIONS

Sponsor Name:		IAC Project Number:					
Project Name:		IAC Invoice Voucher Number:					
Equipment name or type	Dates	Equipment Replacement Value *	Unit Value (hourly, daily, weekly, monthly, etc.)	Rate	Period Used (# of hours, days, weeks, months, etc)	Total Value	Value Determination
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
						\$ -	<input type="checkbox"/> Published rental rate <input type="checkbox"/> Rate set by a federal, state, or local agency <input type="checkbox"/> Other (Support documentation must be provided to IAC)
Donated Equipment Total						\$ -	

* IAC will not allow equipment donations to exceed the replacement value of the equipment. Equipment with a replacement value of less than \$200 may not be valued for equipment donation purposes.

DONATED MATERIALS/STOCK/VEHICLE CONTRIBUTIONS

Sponsor Name:		IAC Project Number:					
Project Name:		IAC Invoice Voucher Number:					
DONATED MATERIALS							
Material Donated	Purpose and Date(s)	Quantity	Unit Price	Value Determination*	Value of Materials		
				<input type="checkbox"/> Donor's Cost <input type="checkbox"/> Current Market Value	\$		
				<input type="checkbox"/> Donor's Cost <input type="checkbox"/> Current Market Value	\$		
				<input type="checkbox"/> Donor's Cost <input type="checkbox"/> Current Market Value	\$		
<small>* Valuation must reflect the lower of the donor's cost or current market value of the materials at the time used.</small>							
DONATED STOCK USE							
Work Performed and Dates	Rate (Max. of \$45 a day)	Number of Days Used	Value of Stock Use				
			\$				
			\$				
			\$				
DONATED USE OF PERSONAL VEHICLES							
Work Performed and Dates	State Rate *	Number of Miles	Value of Vehicle Use				
			\$				
			\$				
			\$				
Materials, Stock, and Personal Vehicles Total			\$				

* State of Washington Privately Owned Vehicle Mileage rate: <http://www.ofm.wa.gov/policy/10.90a.pdf>